

Whereas, the special school and special road taxes were authorized by the people of the respective special school and special road districts for special school and special road purposes only, and none of such special taxes should have been diverted or used for any other purpose; *now, therefore,*

*The General Assembly of North Carolina do enact:*

SECTION 1. That the board of education of Madison County, within six months after the ratification of this act, shall cause a competent accountant to ascertain the amounts of special school and special road taxes that have been diverted and used by the county commissioners for other than the special purposes for which said taxes were levied and collected, and it shall be the duty of the county commissioners to refund all such amounts, and the board of education shall collect and receive all such special school taxes, and the proper authorities of any special road district shall collect and receive all special road funds, required by this act to be refunded by the county commissioners.

Ascertainment by accountant of amounts from special school and road taxes that have been diverted to salary fund in Madison County. Commissioners must refund such amounts.

SEC. 2. The county commissioners shall refund to the board of education on January first, one thousand nine hundred and thirty, all amounts diverted from the special school taxes in the year one thousand nine hundred and twenty-five; and likewise on January first, one thousand nine hundred and thirty-one, and January first, one thousand nine hundred and thirty-two, shall refund the amounts so diverted in the years one thousand nine hundred and twenty-six and one thousand nine hundred and twenty-seven, respectively; and it shall be the duty of the board of education to credit each special school district with the amount due it on account of such refund, and the special tax levy of each such district shall be reduced accordingly.

Refund of diverted school funds to be prorated over period of three years.

SEC. 3. That the county commissioners shall refund to the proper authorities in any special tax road district, on January first, one thousand nine hundred and thirty, all amounts diverted from such special road district during the year one thousand nine hundred and twenty-five, and likewise on January first, one thousand nine hundred and thirty-one and on January first, one thousand nine hundred and thirty-two, shall refund the amounts so diverted during the years one thousand nine hundred and twenty-six and one thousand nine hundred and twenty-seven, respectively, and it is hereby made the duty of the road authorities in such special tax road districts to collect and receive such refund from the county commissioners and to apply the same in accordance with the provisions of the acts creating such road districts.

To be credited to school districts.

Special tax levies to be reduced accordingly.

Refund of diverted school funds to be prorated over period of three years.

SEC. 4. The Commissioners of Madison County shall make a sufficient tax levy to provide funds to carry out the pro-

Refund to be applied according to law.

Special tax levy authorized to carry out provision of this Act, beginning 1929.